

6,534.00 feet; thence (partly in Harvard and partly in Lancaster) south 67 degrees 1 minute 10 seconds west 1,415.90 feet; thence (in Lancaster) north 47 degrees 47 minutes 4 seconds west 949.51 feet to a point on the aforesaid westerly boundary of Fort Devens Military Reservation, on the line between bounds numbered 37 and 38 thereof; thence by said boundary line north 70 degrees 11 minutes 26 seconds east 202.26 feet to the said bound numbered 38, and thence north 4 degrees 41 minutes 41 seconds west 503.20 feet to the point of beginning above described, at the aforesaid bound numbered 39.

The area of the above-described parcel is 91.20 acres of which 43.77 acres are in Lancaster and 47.43 acres are in Harvard.

The above-described parcel is shown on a plan signed by P. H. Kitfield, chief engineer, and entitled, "The Commonwealth of Massachusetts Plan of Land in the Towns of Lancaster and Harvard, Worcester County, in Which an Easement for Highway Purposes Is To Be Conveyed to the Commonwealth by the United States of America. Scale: 100 feet to the inch." (The above-described parcel of land being the same parcel covered by grant from the Secretary of the Army to the Commonwealth of Massachusetts, dated May 22, 1950, authorized by section 7 of the Act of Congress approved July 24, 1946 (60 Stat. 643)).

43 USC 931b.
Effectivity.

SEC. 2. The retrocession of jurisdiction herein contained shall take effect upon acceptance by the Commonwealth of Massachusetts.

Approved June 15, 1955.

Public Law 73

CHAPTER 142

AN ACT

June 15, 1955
[H. R. 4294]

To amend section 640 of title 14, United States Code, concerning the interchange of supplies between the Armed Forces.

63 Stat. 546.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 640 of title 14, United States Code, is amended by inserting the term "Air Force," immediately after the term "Navy,".

Approved June 15, 1955.

Public Law 74

CHAPTER 143

AN ACT

June 15, 1955
[H. R. 4725]

To repeal sections 452 and 462 of the Internal Revenue Code of 1954.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. REPEAL OF SECTIONS 452 AND 462.

68A Stat. 152.

(a) **PREPAID INCOME.**—Section 452 of the Internal Revenue Code of 1954 is hereby repealed.

68A Stat. 158.

(b) **RESERVES FOR ESTIMATED EXPENSES, ETC.**—Section 462 of the Internal Revenue Code of 1954 is hereby repealed.

SEC. 2. TECHNICAL AMENDMENTS.

The following provisions of the Internal Revenue Code of 1954 are hereby amended as follows:

68A Stat. 127.

(1) Subsection (c) of section 381 is amended by striking out paragraph (7) (relating to carryover of prepaid income in certain corporate acquisitions).